

## **FISCAL NOTE**

TO: Chief Clerk of the Senate  
Chief Clerk of the House

FROM: James A. Davenport, Executive Director

DATE: February 29, 1996

SUBJECT: **SB 2484 - HB 2587**

This bill, if enacted, will exempt from the sales tax any repair services, including parts and labor, on computer equipment that is brought into Tennessee solely for repair or refurbishment and then shipped outside the state within 15 days of the completion of such repair.

The fiscal impact from enactment of this bill is estimated to be a decrease in state and local government sales tax revenues. Such decrease cannot be determined but is estimated to exceed \$100,000 to the state and to exceed \$40,000 to local governments.

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

James A. Davenport, Executive Director